

Superseded 5/10/2016

17C-1-402 Taxing entity committee.

- (1) Each agency that adopts or proposes to adopt a post-June 30, 1993, urban renewal or economic development project area plan shall, and any other agency may, cause a taxing entity committee to be created.
- (2)
 - (a)
 - (i) Each taxing entity committee shall be composed of:
 - (A) two school district representatives appointed as provided in Subsection (2)(a)(ii);
 - (B)
 - (I) in a county of the second, third, fourth, fifth, or sixth class, two representatives appointed by resolution of the legislative body of the county in which the agency is located; or
 - (II) in a county of the first class, one representative appointed by the county executive and one representative appointed by the legislative body of the county in which the agency is located;
 - (C) if the agency was created by a city or town, two representatives appointed by resolution of the legislative body of that city or town;
 - (D) one representative appointed by the State Board of Education; and
 - (E) one representative selected by majority vote of the legislative bodies or governing boards of all other taxing entities that levy a tax on property within the agency's boundaries, to represent the interests of those taxing entities on the taxing entity committee.
 - (ii)
 - (A) If the agency boundaries include only one school district, that school district shall appoint the two school district representatives under Subsection (2)(a)(i)(A).
 - (B) If the agency boundaries include more than one school district, those school districts shall jointly appoint the two school district representatives under Subsection (2)(a)(i)(A).
 - (b)
 - (i) Each taxing entity committee representative under Subsection (2)(a) shall be appointed within 30 days after the agency provides notice of the creation of the taxing entity committee.
 - (ii) If a representative is not appointed within the time required under Subsection (2)(b)(i), the agency board may appoint a person to serve on the taxing entity committee in the place of the missing representative until that representative is appointed.
 - (c)
 - (i) A taxing entity committee representative may be appointed for a set term or period of time, as determined by the appointing authority under Subsection (2)(a)(i).
 - (ii) Each taxing entity committee representative shall serve until a successor is appointed and qualified.
 - (d)
 - (i) Upon the appointment of each representative under Subsection (2)(a)(i), whether an initial appointment or an appointment to replace an already serving representative, the appointing authority shall:
 - (A) notify the agency in writing of the name and address of the newly appointed representative; and
 - (B) provide the agency a copy of the resolution making the appointment or, if the appointment is not made by resolution, other evidence of the appointment.

- (ii) Each appointing authority of a taxing entity committee representative under Subsection (2)(a)(i) shall notify the agency in writing of any change of address of a representative appointed by that appointing authority.
- (3) At its first meeting, a taxing entity committee shall adopt an organizing resolution:
 - (a) designating a chair and a secretary of the committee; and
 - (b) if the committee considers it appropriate, governing the use of electronic meetings under Section 52-4-207.
- (4)
 - (a) A taxing entity committee represents all taxing entities regarding:
 - (i) an urban renewal project area; or
 - (ii) an economic development project area.
 - (b) A taxing entity committee may:
 - (i) cast votes that will be binding on all taxing entities;
 - (ii) negotiate with the agency concerning a draft project area plan;
 - (iii) approve or disapprove:
 - (A) an urban renewal project area budget as provided in Section 17C-2-204; or
 - (B) an economic development project area budget as provided in Section 17C-3-203;
 - (iv) approve or disapprove amendments to a project area budget as provided in:
 - (A) Section 17C-2-206 for an urban renewal project area budget; or
 - (B) Section 17C-3-205 for an economic development project area budget;
 - (v) approve exceptions to the limits on the value and size of a project area imposed under this title;
 - (vi) approve:
 - (A) exceptions to the percentage of tax increment to be paid to the agency;
 - (B) the period of time that tax increment is to be paid to the agency; and
 - (C) exceptions to the requirement for an urban renewal or economic development project area budget to include a maximum cumulative dollar amount of tax increment that the agency may receive;
 - (vii) approve the use of tax increment for publicly owned infrastructure and improvements outside of an urban renewal or economic development project area that the agency and community legislative body determine to be of benefit to the urban renewal or economic development project area, as provided in Subsection 17C-1-409(1)(a)(iii)(D);
 - (viii) waive the restrictions imposed by Subsection 17C-2-202(1);
 - (ix) subject to Subsection (4)(c), designate in an approved urban renewal or economic development project area budget the base taxable value for that project area budget; and
 - (x) give other taxing entity committee approval or consent required or allowed under this title.
 - (c) The base year used for calculation of the base taxable value in Subsection (4)(b)(ix) may not be a year that is earlier than the year during which the project area plan became effective.
- (5) A quorum of a taxing entity committee consists of:
 - (a) if the project area is located within a city or town, five members; or
 - (b) if the project area is not located within a city or town, four members.
- (6) Taxing entity committee approval, consent, or other action requires:
 - (a) the affirmative vote of a majority of all members present at a taxing entity committee meeting:
 - (i) at which a quorum is present; and
 - (ii) considering an action relating to a project area budget for, or approval of a finding of blight within, a project area or proposed project area that contains:
 - (A) an inactive industrial site;
 - (B) an inactive airport site; or

- (C) a closed military base; or
 - (b) for any other action not described in Subsection (6)(a)(ii), the affirmative vote of two-thirds of all members present at a taxing entity committee meeting at which a quorum is present.
- (7)
- (a) An agency may call a meeting of the taxing entity committee by sending written notice to the members of the taxing entity committee at least 10 days before the date of the meeting.
 - (b) Each notice under Subsection (7)(a) shall be accompanied by:
 - (i) the proposed agenda for the taxing entity committee meeting; and
 - (ii) if not previously provided and if they exist and are to be considered at the meeting:
 - (A) the project area plan or proposed plan;
 - (B) the project area budget or proposed budget;
 - (C) the analysis required under Subsection 17C-2-103(2) or 17C-3-103(2);
 - (D) the blight study;
 - (E) the agency's resolution making a finding of blight under Subsection 17C-2-102(1)(a)(ii)(B); and
 - (F) other documents to be considered by the taxing entity committee at the meeting.
 - (c)
 - (i) An agency may not schedule a taxing entity committee meeting to meet on a day on which the Legislature is in session.
 - (ii) Notwithstanding Subsection (7)(c)(i), the taxing entity committee may, by unanimous consent, waive the scheduling restriction described in Subsection (7)(c)(i).
- (8)
- (a) A taxing entity committee may not vote on a proposed project area budget or proposed amendment to a project area budget at the first meeting at which the proposed budget or amendment is considered unless all members of the taxing entity committee present at the meeting consent.
 - (b) A second taxing entity committee meeting to consider a project area budget or a proposed amendment to a project area budget may not be held within 14 days after the first meeting unless all members of the taxing entity committee present at the first meeting consent.
- (9)
- (a) Except as provided in Subsection (9)(b), each taxing entity committee shall meet at least annually during the time that the agency receives tax increment under an urban renewal or economic development project area budget in order to review the status of the project area.
 - (b) A taxing entity committee is not required under Subsection (9)(a) to meet if the agency submits on or before November 1 of each year to the county auditor, the State Tax Commission, the State Board of Education, and each taxing entity that levies a tax on property from which the agency collects tax increment, a report containing the following:
 - (i) an assessment of growth of incremental values for each active project area, including:
 - (A) the base year assessed value;
 - (B) the prior year's assessed value;
 - (C) the estimated current year assessed value for the project area; and
 - (D) a narrative description of the relative growth in assessed value within the project area;
 - (ii) a description of the amount of tax increment received by the agency and passed through to other taxing entities from each active project area, including:
 - (A) a comparison of the original forecasted amount of tax increment to actual receipts;
 - (B) a narrative discussion regarding the use of tax increment; and
 - (C) a description of the benefits derived by the taxing entities;
 - (iii) a description of activity within each active project area, including:

- (A) a narrative of any significant development activity, including infrastructure development, site development, and vertical construction within the project area; and
- (B) a narrative discussion regarding the status of any agreements for development within the project area;
- (iv) a revised multi-year tax increment budget related to each active project area, including:
 - (A) the prior year's tax increment receipts;
 - (B) the base year value and adjusted base year value, as applicable;
 - (C) the applicable tax rates within the project area; and
 - (D) a description of private and public investment within the project area;
- (v) an estimate of the tax increment to be paid to the agency for the calendar years ending December 31 and beginning the next January 1; and
- (vi) any other project highlights included by the agency.
- (10) Each taxing entity committee shall be governed by Title 52, Chapter 4, Open and Public Meetings Act.
- (11) Each time a school district representative or a representative of the State Board of Education votes as a member of a taxing entity committee to allow an agency to be paid tax increment or to increase the amount or length of time that an agency may be paid tax increment, that representative shall, within 45 days after the vote, provide to the representative's respective school board an explanation in writing of the representative's vote and the reasons for the vote.
- (12)
 - (a) The auditor of each county in which the agency is located shall provide a written report to the taxing entity committee stating, with respect to property within each urban renewal and economic development project area:
 - (i) the base taxable value, as adjusted by any adjustments under Section 17C-1-408; and
 - (ii) the assessed value.
 - (b) With respect to the information required under Subsection (12)(a), the auditor shall provide:
 - (i) actual amounts for each year from the adoption of the project area plan to the time of the report; and
 - (ii) estimated amounts for each year beginning the year after the time of the report and ending the time that the agency expects no longer to be paid tax increment from property within the urban renewal and economic development project area.
 - (c) The auditor of the county in which the agency is located shall provide a report under this Subsection (12):
 - (i) at least annually; and
 - (ii) upon request of the taxing entity committee, before a taxing entity committee meeting at which the committee will consider whether to allow the agency to be paid tax increment or to increase the amount of tax increment that the agency may be paid or the length of time that the agency may be paid tax increment.
- (13) This section does not apply to a community development project area plan.
- (14) A taxing entity committee resolution, whether adopted before, on, or after May 10, 2011, approving a blight finding, approving a project area budget, or approving an amendment to a project area budget:
 - (a) is final; and
 - (b) is not subject to repeal, amendment, or reconsideration unless the agency first consents by resolution to the proposed repeal, amendment, or reconsideration.